

IMPERIAL REVENUE (COLLECTION AND EXPENDITURE)
(GREAT BRITAIN AND IRELAND).

RETURN to an Order of the Honourable The House of Commons,
dated 29 June 1917 :—*for*,

RETURN "relating to IMPERIAL REVENUE (Collection and Expenditure) (Great Britain and Ireland) for the Year ending the 31st day of March 1917 (in continuation of Parliamentary Paper, No. 118, of Session 1916)."

Treasury Chambers, }
13 August 1917.

STANLEY BALDWIN.

(*Mr. Lough.*)

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MEMORANDUM.

This Return is presented in obedience to the Order of the House of Commons of the 28th June 1917. It continues the Tables given in the Parliamentary Paper, No. 118 of 1916, for the Year 1915-16. But for the purposes of convenience it also reproduces part of the figures given in the earlier Return, namely, those for the decennial periods up to and including 1909-1910 and those for the three years immediately preceding 1916-17.

For the decennial period commencing 1900-1 the mean of the figures of the years 1909-10 and 1910-11 have been taken rather than those for 1909-10. As explained on page 16 of the Parliamentary Paper 220— of 1911 the figures for 1909-10, owing to the delay in passing the Finance Bill of 1909, and the consequent postponement until 1910-11 of the collection of a large amount of the Revenue proper to 1909-10, afford a very misleading index to the financial position of Great Britain and Ireland in that year.

For an explanation of the basis on which the figures for recent years have been compiled, reference should be made to the Memorandum contained in Parliamentary Paper, No. 313 of 1894, to the Financial Relations (England, Scotland and Ireland) Papers (Nos. 93, 306, and 334 of 1893), and to the Returns of Revenue and Expenditure (England, Scotland, and Ireland) which have been issued in subsequent years.

Note.

Local expenditure of a considerable amount is at present met from the Votes of Credit, but, so far, it has not been possible during the War to allocate these charges on any satisfactory basis between Great Britain and Ireland, and all Vote of Credit charges are consequently excluded from the Tables on pages 16-21 of this Return.

In the case of Revenue it is possible to allocate the produce of special taxation (e.g., Excess Profits Duty), and such revenue is included in the Tables on pages 4-15 of the Return.

PART I.—REVENUE.

TABLE A. (continuing Table B. in Part I. of

REVENUE AS COLLECTED IN

	1819.	1820.	1821.	1822.	1823.	1824.	1825-60.	1826-70.	
Customs	2,475,991	1,566,394	2,016,808	2,177,122	2,292,564	2,049,374			1
Excise	1,545,289	2,025,649	1,814,885	1,403,818	3,224,542	3,001,981			2
Estate, &c. Duties	55,364	74,740	66,032	138,157	234,248	271,305			3
General Stamps (excluding Fee Stamps)	470,326	839,806	337,496	321,001	278,756	236,824			4
Assessed Taxes	360,746	—	—	—	—	—			5
Property and Income Tax (including Super Tax)	—	—	—	—	—	718,368	613,113		6
Excess Profits Duty	—	—	—	—	—	—	—		7
Land Value Duties	—	—	—	—	—	—	—		8
TOTAL Revenue from Taxes	4,908,919	4,026,389	4,234,928	4,040,138	6,738,478	6,779,857			9
Postal Service	216,921	223,252	227,549	181,351	248,101	331,117			10
Telegraph Service	—	—	—	—	—	—			
Telephone Service	—	—	—	—	—	—	4,964		11
Crown Lands	50,000	30,000	44,031	45,150	45,268	42,000			12
Miscellaneous (including Fee Stamps)	22,415	139,376	67,347	71,452	66,057	180,120			13
TOTAL Non-Tax Revenue	289,336	434,628	339,227	297,938	359,426	558,301			14
Appropriated Duties for Local Objects	65,654	—	—	—	—	—			15
TOTAL REVENUE COLLECTED IN IRELAND	5,853,909	4,461,917	4,574,150	4,338,091	7,097,904	7,331,058			16

PART I.—REVENUE.

Appendix to Parliamentary Paper, No. 313, of 1894).

IRELAND UNDER PRINCIPAL HEADS.

	1879-80.	1889-90.	1899-1900.	1899-1900 and 1910-11 (mean).	1913-14.	1914-15.	1915-16.	1916-17.
1	£ 1,891,517	£ 2,107,575	£ 2,159,000	£ 2,932,000	£ 3,006,000	£ 3,179,000	£ 3,920,000	£ 4,340,000
2	4,067,808	4,698,116	6,274,000	5,157,000	4,842,000	6,360,000	8,231,000	6,822,000
3	332,100	396,364	633,000	914,000	1,079,000	1,070,000	1,088,000	943,000
4	211,722	210,333	293,000	309,000	390,000	304,000	311,000	343,000
5	—	—	—	—	—	—	—	—
6	665,000	501,795	694,000	1,167,000	1,163,000	1,570,000	2,912,000	4,308,000
7	—	—	—	—	—	—	—	2,540,000
8	—	—	—	—	12,000	2,000	3,000	2,000
9	6,947,642	7,562,683	10,072,000	10,000,000	11,137,000	12,485,000	16,465,000	19,498,000
10	426,298	515,723	701,000	917,300	985,000	996,000	1,097,000	1,075,000
11	92,658	122,987	177,000	183,000	191,000	195,000	188,000	189,000
12	38,900	39,900	34,000	25,500	20,000	19,000	16,300	11,000
13	285,889	324,639	133,500	115,500	119,500	111,500	127,500	123,500
14	843,734	1,043,249	1,045,500	1,274,000	1,507,500	1,500,000	1,618,000	1,259,500
15	—	—	—	—	—	—	—	—
16	7,831,878	9,005,932	11,117,500	11,683,000	19,844,500	13,894,500	18,085,000	21,087,500

PART L—REVENUE—continued.

TABLE B (continuing Table C. in Part L of

DETAILS OF TAX REVENUE AS

	1819.	1829.	1839.	1849.	1859-60.	
Customs.						
Spirits	25,176	20,790	26,352	82,348	80,447	1
Motor Spirit	—	—	—	—	—	2
Tax	433,372	†	437,160	698,164	769,378	3
Tobacco	614,698	618,311	782,100	748,960	932,344	4
Sugar	489,366	443,475	403,691	304,934	188,136	5
Wine	208,962	181,144	180,592	115,136	146,756	6
Matches	—	—	—	—	—	7
Other Articles	710,120	307,639	186,313	190,580	155,461	8
TOTAL Customs	2,475,394	1,566,394	2,016,508	2,177,122	2,292,564	9
Excise.						
Spirits	1,042,061	1,480,186	1,102,010	1,050,766	2,085,188	10
Malt (and Brewing Sugar in 1809-10 and 1879-80)	180,506	276,678	238,699	202,818	330,914	11
Bear Duty after 1879-80	—	—	—	—	—	—
Licences (including Club Duty from 1910-11).	185,342	134,504	122,615	96,830	127,946	12
Entertainment	—	—	—	—	—	13
Table Waters	—	—	—	—	—	14
Matches	—	—	—	—	—	15
Other Receipts	138,930	133,986	51,331	33,144	71,364	16
TOTAL Excise	1,346,289	2,025,649	1,814,985	1,403,858	3,224,542	17
Estate, &c., Duties.						
Probate Duty, and Estate Duty (1894).	33,240	45,505	38,818	67,848	75,598	18
Legacy and Succession Duties	28,321	38,235	27,214	70,309	148,650	19
TOTAL Estate, &c., Duties	61,561	73,740	66,032	138,157	224,248	20
GENERAL STAMPS (excluding Fee Stamps)	470,326	329,806	337,498	321,001	278,756	21
ASSESSED TAXES	360,716	—	—	—	—	22
INCOME TAX.						
Schedules A., B., and E.	—	—	—	—	318,651	23
Schedules C. and D. (Public Com- panies).	—	—	—	—	46,565	24
Schedule D. (Trades and Pro- fessions).	—	—	—	—	153,122	25
Super-Tax	—	—	—	—	—	26
TOTAL Income Tax	—	—	—	—	718,368	27
EXCESS PROFITS DUTY	—	—	—	—	—	28
LAND VALUE DUTIES	—	—	—	—	—	29
TOTAL TAX REVENUE COLLECTED IN IRELAND £.	4,908,919	4,026,189	4,334,923	4,040,138	6,738,478	30

† In this year the Tax Revenue was under the control of the Excise, and was all collected in England.

‡ Party Rates.

§ Including Miscellaneous Departmental receipts in 1809-10, and previous years.

PART I.—REVENUE—continued.

Appendix to Parliamentary Paper, No. 313, of 1894).

COLLECTED IN IRELAND.

	1869-70.	1879-80.	1889-90.	1899-1900.	1909-10 and 1910-11 (mean).	1913-14.	1914-15.	1915-16.	1916-17.
1	£ 20,700	£ 248,077	£ 554,580	£ 422,000	£ 325,000	£ 362,000	£ 458,000	£ 512,000	£ 477,000
2	—	—	—	—	£ 2,000	£ 13,000	£ 16,000	£ 22,000	£ 21,000
3	£ 320,882	£ 115,883	£ 293,835	£ 257,000	£ 305,000	£ 323,000	£ 459,000	£ 657,000	£ 692,000
4	£ 1,182,799	£ 1,182,430	£ 1,349,834	£ 1,379,000	£ 980,000	£ 2,082,000	£ 2,082,000	£ 2,155,000	£ 2,672,000
5	£ 116,791	—	—	—	£ 124,000	£ 139,000	£ 171,000	£ 167,000	£ 421,000
6	£ 120,756	£ 131,665	£ 96,021	£ 107,000	£ 68,000	£ 68,000	£ 72,000	£ 85,000	£ 66,000
7	—	—	—	—	—	—	—	—	£ 10,000
8	£ 40,416	£ 13,512	£ 18,955	£ 14,000	£ 17,000	£ 16,000	£ 15,000	£ 12,000	£ 7,000
9	£ 2,049,874	£ 1,891,517	£ 2,107,575	£ 2,159,000	£ 2,923,000	£ 3,006,000	£ 3,179,000	£ 3,920,000	£ 4,346,000
10	£ 3,016,486	£ 8,653,300	£ 3,742,950	£ 5,039,000	£ 3,451,000	£ 3,891,000	£ 4,058,000	£ 3,393,000	£ 2,212,000
11	£ 390,478	£ 403,411	£ 761,713	£ 1,025,000	£ 1,412,000	£ 1,624,000	£ 1,969,000	£ 1,333,000	£ 1,113,000
12	£ 190,558	£ 210,552	£ 187,839	£ 210,000	£ 246,000	£ 309,000	£ 313,000	£ 256,000	£ 312,000
13	—	—	—	—	—	—	—	—	£ 81,000
14	—	—	—	—	—	—	—	—	£ 66,000
15	—	—	—	—	—	—	—	—	£ 28,000
16	£ 4,461	—	£ 585	—	£ 8,000	£ 15,000	£ 30,000	£ 8,000	£ 14,000
17	£ 3,861,981	£ 1,067,308	£ 4,693,116	£ 5,274,000	£ 5,157,000	£ 6,842,000	£ 6,360,000	£ 8,231,000	£ 6,822,000
18	£ 95,853	£ 140,300	£ 205,881	£ 488,000	£ 735,000	£ 820,000	£ 825,000	£ 783,000	£ 718,000
19	£ 175,712	£ 191,800	£ 191,083	£ 165,000	£ 181,000	£ 259,000	£ 235,000	£ 305,000	£ 245,000
20	£ 271,565	£ 332,100	£ 306,884	£ 653,000	£ 911,000	£ 1,079,000	£ 1,070,000	£ 1,098,000	£ 913,000
21	£ 236,824	£ 211,722	£ 210,338	£ 292,000	£ 305,000	£ 338,000	£ 304,000	£ 311,000	£ 313,000
22	—	—	—	—	—	—	—	—	—
23	£ 405,730	£ 295,000	£ 320,823	£ 384,000	£ 490,000	£ 498,000	£ 658,000	£ 1,189,000	£ 1,583,000
24	£ 67,895	£ 79,000	£ 133,881	£ 173,000	£ 397,000	£ 461,000	£ 628,000	£ 1,303,000	£ 1,984,000
25	£ 129,498	£ 111,000	£ 100,142	£ 157,000	£ 220,000	£ 203,000	£ 226,000	£ 320,000	£ 641,000
26	—	—	—	—	—	—	—	—	—
27	£ 618,113	£ 485,000	£ 554,795	£ 694,000	£ 1,107,000	£ 1,162,000	£ 1,570,000	£ 2,912,000	£ 4,508,000
28	—	—	—	—	—	—	—	—	£ 2,540,000
29	—	—	—	—	—	£ 12,000	£ 2,000	£ 3,000	£ 2,000
30	£ 6,772,857	£ 6,887,842	£ 7,969,683	£ 10,079,000	£ 10,409,000	£ 11,427,000	£ 12,485,000	£ 16,465,000	£ 19,498,000

PART I.—REVENUE—continued.

TABLE C. (continuing Table M. in Part I. of

REVENUE AS COLLECTED IN GREAT

	1819.	1829.	1839.	1849.	1859-60.	1869-70.
Carcasses	£ 18,111,743	£ 20,985,929	£ 21,167,574	£ 20,091,743	£ 22,098,520	£ 19,400,669
Excise	£ 17,118,373	£ 15,486,539	£ 13,912,559	£ 13,599,260	£ 17,015,926	£ 18,277,257
Estate, &c. Duties	£ 1,567,224	£ 1,960,979	£ 1,851,633	£ 2,230,468	£ 3,130,485	£ 4,451,155
Stamps (excluding Fee Stamps).	£ 4,841,058	£ 4,856,951	£ 4,833,139	£ 4,275,560	£ 4,213,744	£ 3,807,203
Taxes (Land, House, and Assessed).	£ 7,774,376	£ 5,206,392	£ 3,932,689	£ 4,522,910	£ 3,237,573	£ 4,593,066
Property and Income Tax	£ 143,327	—	—	£ 5,564,833	£ 8,947,774	£ 9,495,476
Excess Profits Duty	—	—	—	—	—	—
Land Value Duties	—	—	—	—	—	—
TOTAL Revenue from Taxes	£ 49,551,001	£ 48,496,290	£ 44,797,894	£ 50,294,753	£ 55,634,021	£ 59,954,567
Postal Service	£ 1,836,762	£ 1,908,415	£ 2,162,915	£ 1,983,999	£ 3,062,554	£ 4,340,113
Telegraph Service	—	—	—	—	—	—
Telephone Service	—	—	—	—	—	£ 95,797
Crown Lands	—	£ 118,322	£ 93,573	£ 112,799	£ 254,286	£ 318,133
Miscellaneous (including Fee Stamps).	£ 1,217,745	£ 354,162	£ 232,460	£ 747,134	£ 1,938,383	£ 3,546,937
TOTAL Non-Tax Revenue	£ 5,054,507	£ 9,431,899	£ 9,488,948	£ 9,843,982	£ 5,255,295	£ 8,300,980
TOTAL REVENUE COLLECTED IN GREAT BRITAIN	£ 53,605,506	£ 50,928,469	£ 47,986,642	£ 53,128,686	£ 63,669,946	£ 66,235,547

PART L—REVENUE—continued.

Appendix to Parliamentary Paper, No. 313, of 1894).

BRITAIN UNDER PRINCIPAL HEADS.

	1879-80.	1889-90.	1899-1900.	1908-10 and 1910-11 (estim.).	1913-14.	1914-15.	1915-16.	1916-17.
	£	£	£	£	£	£	£	£
1	17,278,098	18,352,579	21,119,000	28,693,000	32,353,000	35,972,000	35,655,000	35,570,000
2	21,151,000	22,434,533	30,800,000	30,204,000	33,316,000	36,059,000	39,977,000	40,666,000
3	5,900,098	7,943,548	17,756,000	22,818,000	25,086,000	27,472,000	29,850,000	30,249,000
4	4,005,859	6,755,308	8,138,000	8,403,000	9,647,000	7,181,000	6,489,000	7,422,000
5	2,649,037	3,000,000	2,438,000	2,530,000	2,681,000	3,548,000	3,635,000	3,541,000
6	8,709,606	12,229,106	18,173,000	36,968,000	46,079,000	57,975,000	126,249,000	201,170,000
7	—	—	—	—	—	—	187,000	139,075,000
8	—	—	—	254,000	723,000	412,000	306,000	522,000
9	39,894,888	70,715,116	98,424,000	130,270,000	151,398,000	177,369,000	274,408,000	497,015,000
10	6,122,486	8,911,442	12,491,000	17,913,000	20,235,000	19,553,000	22,685,000	23,229,000
11	1,345,863	2,184,457	5,213,000	2,987,500	2,880,000	2,786,000	3,287,000	3,229,000
12	347,849	377,341	426,000	478,000	523,500	516,000	538,500	639,000
13	4,833,858	3,377,239	2,961,500	3,268,000	3,770,500	7,105,500	12,096,500	21,446,500
14	12,649,556	14,860,479	19,091,500	26,304,000	33,780,000	36,026,000	44,848,000	57,810,500
15	72,344,344	85,565,595	117,515,500	156,574,000	185,378,000	215,085,000	318,256,000	554,895,500

PART I.—REVENUE—continued.

TABLE D. (continuing Table N. in Part I. of

DETAILS OF TAX REVENUE AS

	1819.	1829.	1839.	1849.	1859-60.
Customs	£ 2,616,333	£ 2,933,520	£ 3,269,033	£ 3,764,132	£ 3,448,201
Spirits	—	—	—	—	—
Motor Spirit	—	—	—	—	—
Tax	£ 2,285,037	£ 2,321,722	£ 2,221,341	£ 175,355	£ 202,106
Tobacco	£ 2,265,573	£ 2,334,987	£ 2,713,366	£ 2,99,056	£ 4,644,140
Sugar	£ 1,511,375	£ 1,511,300	£ 1,184,500	£ 823,018	£ 922,390
Wine	£ 1,816,443	£ 1,292,464	£ 1,069,313	£ 1,624,360	£ 1,637,561
Matches	—	—	—	—	—
Other Articles	£ 5,654,234	£ 5,717,816	£ 6,759,923	£ 5,175,296	£ 3,055,927
TOTAL Customs	£ 11,111,375	£ 10,365,529	£ 11,107,674	£ 10,041,742	£ 11,006,529
Excise					
Spirits	£ 1,990,360	£ 2,000,465	£ 2,024,428	£ 2,705,570	£ 2,028,779
Malt (including Beer Duty in 1829 and from 1849-50 onwards)	£ 2,798,064	£ 2,686,065	£ 2,607,049	£ 2,613,369	£ 2,606,837
Glasses, Snuffmills and Home-grown Sugar	—	—	—	—	—
Entertainments	—	—	—	—	—
Table Waters	—	—	—	—	—
Matches	—	—	—	—	—
Licences (including Monopoly Values and Club Duty from 1819-21), Patent Medicine Labels and Playing Cards	£ 281,367	£ 229,840	£ 905,367	£ 1,011,000	£ 335,568
Other Receipts	£ 10,297,590	£ 8,806,546	£ 5,954,065	£ 130,561	£ 2,775,648
TOTAL Excise	£ 17,113,375	£ 16,485,399	£ 12,912,599	£ 12,999,240	£ 17,035,926
Estate, &c. Duties					
Probate Duty, and Estate Duty (1840)	£ 69,622	£ 75,166	£ 75,083	£ 845,126	£ 1,184,468
Legacy and Succession Duties	£ 679,422	£ 1,163,843	£ 1,186,570	£ 1,385,042	£ 1,856,032
TOTAL Estate, &c. Duties	£ 1,848,044	£ 1,940,979	£ 1,861,653	£ 2,230,168	£ 3,040,465
Internal Stamps (excluding Fee Stamps)	£ 4,841,063	£ 4,356,581	£ 3,935,439	£ 3,755,560	£ 3,815,744
Taxes					
Land Tax	£ 1,293,714	£ 1,290,160	£ 1,176,100	£ 1,169,388	£ 1,127,466
Assessed Taxes:					
(i) Inherited House Duty	—	—	—	—	£ 196,561
(ii) Other Assessed Taxes	£ 4,690,662	£ 4,094,732	£ 2,755,289	£ 3,023,367	£ 3,503,330
TOTAL Taxes	£ 5,774,376	£ 5,384,592	£ 3,932,689	£ 4,323,310	£ 2,627,773
Income Tax					
Schedules A, B, and E	—	—	—	—	£ 144,555
Schedules C, and D (Public Companies)	£ 143,837	—	—	£ 5,554,263	£ 981,065
Schedule D (Trades and Professions)	—	—	—	—	£ 2,321,532
Sugar-Tax	—	—	—	—	—
TOTAL Income Tax	£ 143,837	—	—	£ 5,564,533	£ 3,467,774
Excess PROFITS DUTY (including Maritime Levy)	—	—	—	—	—
LAND VALUE DUTIES	—	—	—	—	—
TOTAL TAX REVENUE COLLECTED IN GREAT BRITAIN	£ 49,551,001	£ 48,496,580	£ 44,797,894	£ 50,354,753	£ 58,834,021

† Parity Rate.

‡ Besides £66,788, under "Other Receipts, Excise."

§ From Excise.

† Prior to 1849-50 these Duties were classified under "Stamps."

PART L.—REVENUE.—continued.

Appendix to Parliamentary Paper, No. 313, of 1894.

COLLECTED IN GREAT BRITAIN.

1869-70.	1879-80.	1889-90.	1899-1900.	1909-10 and 1910-11 (mean)		1913-14.	1914-15.	1915-16.	1916-17.
				£	£				
1. 3,953,764	4,424,000	4,308,585	4,712,000	3,471,000	4,075,000	4,414,000	4,822,000	3,754,000	
2. —	—	—	—	350,000	810,000	220,000	1,779,000	1,883,000	
3. 2,301,414	3,202,455	4,190,571	4,382,000	3,897,000	5,174,000	5,168,000	11,304,000	13,620,000	
4. 8,815,917	7,823,485	7,712,560	9,637,000	14,248,000	18,182,000	17,190,000	23,285,000	24,073,000	
5. 1,779,750	—	—	—	3,827,000	3,185,000	3,197,000	6,821,000	17,058,000	
6. 1,335,648	1,298,537	1,208,340	1,635,000	1,112,000	1,065,000	933,000	564,000	821,000	
7. —	—	—	—	—	—	—	—	361,000	
8. 1,069,019	815,702	925,320	880,000	1,061,000	1,103,000	1,111,000	2,847,000	5,742,000	
9. 18,103,639	17,176,965	15,262,579	21,184,000	28,685,000	32,063,000	35,972,000	35,655,000	46,870,000	
10. 7,982,709	10,178,485	10,117,048	15,264,000	15,308,000	15,646,000	16,234,000	17,922,000	11,631,000	
11. 6,164,275	4,867,274	8,685,715	11,320,000	11,337,000	11,999,000	13,857,000	29,416,000	37,656,000	
12. —	—	—	—	54,000	58,000	63,000	135,260	578,000	
13. —	—	—	—	—	—	—	—	2,818,000	
14. —	—	—	—	—	—	—	—	1,163,000	
15. —	—	—	—	—	—	—	—	632,000	
16. 3,886,796	3,287,044	5,394,395	5,288,000	5,015,000	5,318,000	5,289,000	5,148,000	4,535,000	
17. —	—	—	—	350,000	594,000	587,000	667,000	776,000	
18. 422,479	738,167	531,874	338,000	523,000	515,000	512,000	388,000	513,000	
19. 13,277,287	21,161,000	23,154,835	30,260,000	30,394,000	34,816,000	34,659,000	42,377,000	33,639,000	
20. 1,674,277	3,282,332	4,345,565	15,266,000	18,493,000	20,096,000	21,581,000	18,104,000	24,160,000	
21. 1,777,829	3,066,506	3,595,022	8,800,000	4,416,000	6,180,000	5,941,000	6,215,000	5,249,000	
22. 4,881,166	6,900,028	7,341,553	17,264,000	22,815,000	26,085,000	27,472,000	23,855,000	26,589,000	
23. 3,387,303	4,005,889	5,286,308	5,285,000	8,833,000	8,847,000	7,191,000	6,488,000	7,122,000	
24. 1,425,190	1,947,277	1,695,000	789,000	961,000	896,000	681,000	681,000	825,000	
25. 1,574,037	1,034,860	7,365,000	1,859,000	1,866,000	1,994,000	1,537,000	1,915,000	1,885,000	
26. 1,594,819	—	—	—	—	—	—	—	—	
27. 4,893,068	2,349,327	3,000,000	2,493,000	9,535,000	9,054,000	9,045,000	3,653,000	5,061,000	
28. 4,497,746	3,743,973	4,730,275	4,322,000	11,217,000	13,248,000	17,402,000	22,031,000	49,257,000	
29. 3,111,338	3,193,944	4,202,256	7,846,000	16,773,000	21,645,000	26,311,000	57,100,000	105,940,000	
30. 5370,602	3,050,000	3,316,322	4,803,000	7,822,000	8,049,000	11,111,000	50,270,000	27,733,000	
31. —	—	—	—	1,463,000	1,399,000	10,791,000	14,783,000	18,148,000	
32. 3,855,438	3,700,004	10,289,325	18,173,000	31,068,000	40,378,000	42,375,000	126,248,000	381,172,000	
33. —	—	—	—	—	—	—	—	187,000	139,076,000
34. —	—	—	—	394,000	718,000	412,000	386,000	622,000	
35. 59,804,567,559,824,688	70,755,126	98,484,000	130,270,000	151,598,000	177,568,000	275,408,000	497,015,000		

PART I.—REVENUE—continued.

TABLE E. (amending and continuing Table L in Part I.)

ESTIMATED TRUE

YEAR.	Total REVENUE as Collected (Table A.)	Customs						Corrections applicable to	
		Foreign Spirits.	Tea.	Tobacco.	Wine.	Sugar.	Other Articles.		
1819	5,255,909	—	—	—	—	—	—	1	
1829	4,481,217	—	+ 458,170	—	+ 113,856	+ 147,825	+ 498,870	2	
1839	4,574,150	—	+ 181,667	—	+ 177,908	+ 181,449	+ 488,337	3	
1849	4,328,091	—	+ 47,939	—	+ 122,061	+ 190,700	+ 275,661	4	
1859-60	7,007,904	—	— 59,288	—	+ 57,744	+ 643,950	+ 257,713	5	
1869-70	7,381,068	—	+ 105,065	— 170,333	+ 6,244	+ 578,982	+ 96,345	6	
1879-80	7,881,376	—	+ 205,510	+ 126,309	— 1,165	—	+ 74,898	7	
1889-90	8,000,832	+ 37,707	+ 334,736	— 298,265*	+ 8,152	—	+ 90,819	8	
1899-1900	11,117,400	— 8,000	+ 411,000	— 208,000	+ 31,000	—	+ 75,000	9	
1909-10 and 1910-11	11,683,000	— 9,000	+ 245,000	— 547,000	+ 16,000	+ 151,000	+ 87,000	10	
1913-14	19,944,500	— 15,000	+ 281,000	— 213,000	+ 12,000	+ 159,000	+ 95,000	11	
1914-15	18,894,500	— 21,000	+ 338,000	— 128,000	— 2,000	+ 212,000	+ 86,000	12	
1915-16	18,083,000	— 6,000	+ 544,000	+ 176,000	— 9,000	+ 638,000	+ 270,000	13	
1916-17	21,097,500	— 2,000	+ 642,000	+ 123,000	— 4,000	+ 1,213,000	+ 375,000	14	

* Correction for tobacco assessed in accordance with proportion established for 1898-99. (Parliamentary paper, C. 1739—1. of 1899, Appendix IV., p. 414.)

PART L.—REVENUE—continued.

of Appendix to Parliamentary Paper, No. 313, of 1894).

REVENUE, IRELAND.

Taxes of Collection.						Total Collection,	Estimated True Revenue,	Per Cent of Total Revenue of United Kingdom,	Per Head,
Estimate.			Stamp.	Income Tax. (including Super Tax)	Excise Profit Duty,				
British Spirits,	Beer,	Other Articles							
£	£	£	£	£	£	£	£	£	£
—	—	—	+ 2,655	—	—	+ 2,655	5,986,564	9-26	15 5
1 — 175,421	—	—	+ 2,608	—	—	+ 1,040,905	5,900,125	9-97	14 2
2 — 180,207	—	—	+ 2,585	—	—	+ 841,739	5,415,939	10-47	13 2½
3 — 180,988	—	—	+ 2,398	+ 5,700	—	+ 523,374	4,983,465	8-55	14 9 *
4 — 303,769	—	—	+ 2,246	+ 3,291	—	+ 602,430	7,700,034	11-12	1 6 7
5 — 403,908	— 25,000	—	+ 2,092	+ 5,917	—	+ 95,274	7,428,332	9-60	1 7 9½
6 — 915,616	— 50,000	—	+ 2,198	+ 7,146	—	— 550,000	7,280,858	9-08	1 8 2
7 — 1,386,739	— 140,357	—	+ 3,099	+ 10,112	—	— 1,371,254	7,734,678	8-18	1 12 6
8 — 2,558,000	— 211,000	—	+ 4,000	+ 17,000	—	— 9,451,000	8,564,500	6-74	1 18 2
9 — 1,624,000	— 306,000	+ 10,000	+ 24,000	+ 201,000	—	— 1,721,000	8,881,000	6-01	2 5 3
10									
11 — 1,503,000	— 685,000	+ 3,000	+ 35,000	+ 318,000	—	— 1,310,000	11,134,500	5-71	2 10 10
12 — 1,973,000	— 760,000	+ 2,000	+ 19,000	+ 612,000	—	— 1,605,000	12,389,500	5-62	2 16 6
13 — 1,233,000	— 1,736,000	+ 18,000	+ 17,000	+ 1,087,000	—	— 154,000	17,928,000	3-52	14 1 11
14 — 713,000	— 1,703,000	+ 136,000	+ 23,000	+ 1,368,000	+ 991,000	+ 2,668,000	28,766,500	4-32	15 8 6

† The population figures for 1895 and 1911 not being available, the rate per head has been calculated on the basis of the population figures for 1911.

PART I.—REVENUE—continued.

TABLE F. (continuing Table P. in Part I. of Appendix to Parliamentary Paper, No. 313, of 1894).

DETAILS OF REVENUE COLLECTED IN GREAT BRITAIN BUT ATTRIBUTABLE TO IMPERIAL SOURCES.

	Items included in Miscellaneous Revenue.	Items included in Revenue from Taxes.			TOTAL	
		Inland Revenue.				
		General Stamps.	Estate, &c, Duties.	Income Tax.		
1829 to 5 January 1820	-	£1,120,060	28,000	14,000	—	£1,167,080
1829 to 5 January 1830	-	£210,689	28,000	16,000	—	249,689
1829 to 5 January 1840	-	144,691	22,000	16,000	—	182,691
1849 to 5 January 1850	-	624,445	20,000	20,000	70,000	734,445
1859-60 to 31 March 1860	-	£1,734,971	19,000	24,000	122,000	£1,899,971
1869-70 to 31 March 1870	-	2,378,661	18,000	35,000	128,000	2,535,661
1879-80 to 31 March 1880	-	2,948,894	19,000	50,000	116,000	3,113,894
1889-90 to 31 March 1890	-	1,587,037	37,000	80,000	162,000	1,826,037
1899-1900 to 31 March 1900	-	3,062,000	37,000	254,000	247,000	3,563,000
1908-10 to 31 March 1910	(100,000)	2,314,000	39,000	325,000	435,000	3,109,000
1910-11 to 31 March 1911						
1913-14 to 31 March 1914	-	2,307,500	58,000	330,000	497,000	3,387,500
1914-15 to 31 March 1915	-	5,923,500	28,000	300,000	677,000	6,923,500
1915-16 to 31 March 1916	-	11,025,000	21,000	385,000	1,830,000	13,240,000
1916-17 to 31 March 1917	-	23,267,000	80,000	343,000	2,268,000	25,998,000

* Besides 16,000, received in Ireland in 1819, and 110,000 in 1839, which sums are excluded from the figures in the

PART I.—REVENUE—continued.

TABLE G. (continuing Table O. in Part I of Appendix to Parliamentary Paper, No. 313, of 1894).

ESTIMATE OF TRUE REVENUE, GREAT BRITAIN.

	Total Revenue as Collected. (Table O.)	Correction for Ireland. (Table E.)	Correction for Revenue attributable to Imperial Sources (Table F.)	Estimated True Revenue.
1819 to 5 January 1820	—	—	—	£ 52,805,508
		—	—	— 2,655
		—	—	— 1,157,089
		—	—	£ 51,445,734
1829 to 5 January 1830	—	—	—	£ 50,926,489
		—	—	— 1,040,908
		—	—	— 249,689
		—	—	£ 49,637,682
1839 to 5 January 1840	—	—	—	£ 47,986,843
		—	—	— 841,739
		—	—	— 182,891
		—	—	£ 46,962,412
1849 to 5 January 1850	—	—	—	£ 53,128,685
		—	—	— 523,374
		—	—	— 734,446
		—	—	£ 51,870,866
1859-60 to 31 March 1860	—	—	—	£ 61,580,346
		—	—	— 602,430
		—	—	— 1,899,971
		—	—	£ 61,388,545
1869-70 to 31 March 1870	—	—	—	£ 68,255,547
		—	—	— 95,974
		—	—	— 9,500,651
		—	—	£ 65,600,612
1879-80 to 31 March 1880	—	—	—	£ 72,344,244
		—	—	— 550,820
		—	—	— 3,133,894
		—	—	£ 68,760,570
1889-90 to 31 March 1890	—	—	—	£ 85,565,595
		—	—	— 1,271,254
		—	—	— 1,856,057
		—	—	£ 84,280,782
1899-1900 to 31 March 1900	—	—	—	£ 117,515,500
		—	—	— 2,453,000
		—	—	— 2,580,000
		—	—	£ 117,388,500
1909-10 to 31 March 1910	—	—	—	£ 156,574,000
1910-11 to 31 March 1911 } (mean) —	—	—	—	— 1,732,000
		—	—	— 3,100,000
		—	—	£ 155,317,000
1913-14 to 31 March 1914	—	—	—	£ 185,378,000
		—	—	— 1,810,000
		—	—	— 3,287,500
		—	—	£ 183,800,500
1914-15 to 31 March 1915	—	—	—	£ 213,595,500
		—	—	— 1,805,000
		—	—	— 6,923,500
		—	—	£ 208,277,000
1915-16 to 31 March 1916	—	—	—	£ 219,256,000
		—	—	— 154,000
		—	—	— 12,711,000
		—	—	£ 206,898,000
1916-17 to 31 March 1917	—	—	—	£ 254,825,500
		—	—	— 2,669,000
		—	—	— 25,923,000
		—	—	£ 226,233,500

PART II.—EXPENDITURE.

TABLE A. (continuing Table A. in Part II of

EXPENDITURE—

	1819.	1820.	1821.	1822.	1823-24.	1824-25.
CIVIL GOVERNMENT CHARGES.	£	£	£	£	£	£
(a) On Consolidated Fund :-						
(1) Civil List and Miscellaneous Charges	154,789	218,026	529,897	969,906	297,008	308,015
(2) Payments to Local Taxation Accountants, &c.	—	—	—	—	—	—
(b) Voted - - -	396,030	368,383	654,786	700,096	1,534,973	2,127,289
(c) Out of Gross Revenues	67,508	80,564	11,441	14,539	—	—
TOTAL CIVIL GOVERNMENT CHARGES	£ 618,327	£ 665,973	£ 1,295,124	£ 1,684,621	£ 1,631,961	£ 2,395,302
CUSTOMS AND EXCISE AND INLAND REVENUE DEPARTMENTS	778,731	582,432	453,701	410,148	246,380	256,900
POST OFFICE SERVICES	114,721	96,144	100,742	152,918	235,973	265,920
APPROPRIATED DUTIES	58,101	—	—	—	—	—
TOTAL EXPENDITURE—IRELAND	£ 1,564,860	£ 1,345,548	£ 1,789,567	£ 2,947,687	£ 3,044,334	£ 2,938,129

PART II.—EXPENDITURE.

Appendix to Parliamentary Paper, No. 313, of 1894.

IRELAND.

	1879-80.	1889-90.*	1890-1890.	1909-10 and 1910-11 (approx.).	1913-14.	1914-15.	1915-16.	1916-17.
	£	£	£	£	£	£	£	£
1	194,666	175,900	179,000	148,000	184,000	136,000	135,000	131,000
2	—	196,947	1,662,000	1,450,000	1,471,500	1,485,500	1,471,500	1,484,000
3	3,135,713	3,837,914	4,072,000	7,751,500	8,807,500	9,100,500	8,996,500	9,085,000
4	—	—	—	—	—	—	—	—
5	3,830,379	4,210,791	5,713,000	9,360,000	10,417,000	10,692,000	10,603,000	10,700,000
6	251,900	924,112	942,000	384,000	318,000	319,000	315,000	308,000
7	579,220	623,505	1,015,000	1,385,000	1,122,000	1,615,000	1,679,000	1,678,000
8	—	—	—	—	—	—	—	—
9	4,054,549	5,057,708	6,980,000	11,028,000	12,887,000	12,856,000	12,597,000	12,686,000

* In Parliamentary Paper, No. 313, of 1894, the figures given for the year 1890-91 were those of unadjusted expenditure. The Enclosure Index figures are substituted in this Return, so as to correspond with the figures for the other years.

† See note on page 8.

PART II.—EXPENDITURE—continued.

TABLE B. (continuing Table B. in Part II of

EXPENDITURE—

—	1819.	1829.	1839.	1849.	1859-60.	
CIVIL GOVERNMENT CHARGES.	£	£	£	£	£	
(a) On Consolidated Fund:—						
(1) Civil List and Miscellaneous Charges -	126,050	193,410	448,279	481,566	609,767	1
(2) Payments to Local Taxation Accounts, &c. -	—	—	—	—	—	2
(b) Voted - - - - -	459,600	436,168	778,573	1,565,606	3,931,395	3
(c) Out of Gross Revenues - -	478,781	432,745	229,475	231,600	—	4
(d) Out of Crown Lands Revenues	49,040	—	—	—	—	5
TOTAL Civil Government } £ Charges - - - - -	1,113,471	1,062,323	1,456,337	2,278,781	4,541,162	6
CUSTOMS AND EXCISE AND INLAND REVENUE DEPARTMENTS - -	2,947,712	2,664,938	2,386,821	2,411,248	2,264,248	7
POST OFFICE SERVICES - - -	378,150	579,176	631,935	1,165,360	1,734,794	8
TOTAL EXPENDITURE } £ —GREAT BRITAIN - - -	4,439,333	4,335,437	4,474,588	5,855,360	8,540,904	9

PART II.—EXPENDITURE—continued.

Appendix to Parliamentary Paper, No. 313, of 1894).

GREAT BRITAIN.

	1869-70.	1879-80.	1889-90.*	1899-1900.	1909-10 and 1910-11 (mean).		1913-14.	1914-15.	1915-16.	1916-17.
					£	£				
1	606,422	547,951	481,460	455,000	485,800	503,000	305,000	307,000	303,500	303,500
2	—	—	4,988,573	9,633,000	8,203,500	8,262,500	8,073,500	8,285,500	8,411,500	8,411,500
3	5,134,380	10,031,487	9,360,912	15,203,000	22,262,000	21,434,000	43,511,000	41,048,500	40,227,500	—
4	—	—	—	—	—	—	—	—	—	—
5	—	—	—	—	—	—	—	—	—	—
6	5,740,799	10,579,148	14,896,945	25,411,000	37,951,000	50,199,500	52,089,500	49,841,000	49,142,500	—
7	2,300,903	2,532,367	2,480,779	9,558,000	3,345,500	4,165,000	4,283,000	4,288,000	4,420,000	—
8	2,187,973	4,071,457	7,016,100	11,219,000	17,283,000	22,400,000	22,892,000	23,674,000	23,035,000	—
9	10,829,688	17,182,952	24,284,124	39,158,000	56,565,500	76,764,500	79,064,500	77,853,000†	76,597,500†	—

* In Parliamentary Paper, No. 313, of 1894, the figures given for the year 1889-90 were those of audited expenditure. The Exchequer losses figures are substituted in this Return, so as to correspond with the figures for the other years.

† See note on page 4.

PART III.—CONTRIBUTIONS TO IMPERIAL SERVICES.

TABLE A.—IRELAND (continuing Table A. in Part III. of Appendix to Parliamentary Paper, No. 313, of 1894).

	Estimated True Revenue. (Part I. Table E.)	Local Expenditure. (Part II. Table A.)	Contribution.
1819 to 5 January 1820	5,256,564	1,564,880	3,691,684
1829 to 5 January 1830	5,502,125	1,345,549	4,156,576
1839 to 5 January 1840	5,415,889	1,789,567	3,626,322
1849 to 5 January 1850	4,861,465	2,247,687	2,613,778
1859-60 to 31 March 1860	7,700,834	2,304,884	5,396,000
1869-70 to 31 March 1870	7,426,882	2,938,122	4,488,210
1879-80 to 31 March 1880	7,280,856	4,054,549	3,225,307
1889-90 to 31 March 1890	7,734,678	5,067,708	2,676,970
1899-1900 to 31 March 1900	8,564,500	6,980,000	1,684,500
1909-10 to 31 March 1910	} (mean)	9,931,000	Local Expenditure in excess of Revenue collected, 1,058,000
1910-11 to 31 March 1911			
1913-14 to 31 March 1914	11,134,500	12,357,000	Local Expenditure in excess of Revenue collected, 1,222,500
1914-15 to 31 March 1915	12,389,500	12,656,000	266,000
1915-16 to 31 March 1916	17,929,000	12,597,000	Contribution, 5,332,000†
1916-17 to 31 March 1917	23,766,500	12,686,000	11,080,500†

† See note on page 8.

PART III.—CONTRIBUTIONS TO IMPERIAL SERVICES—continued.

TABLE B.—GREAT BRITAIN (continuing Table B. in Part III. of Appendix to Parliamentary Paper, No. 313, of 1894).

	Estimated True Revenue. (Part I, Table G.)	Local Expenditure. (Part II, Table B.)	Contribution.
	£	£	£
1819 to 5 January 1820	51,445,764	4,439,333	47,006,431
1829 to 5 January 1830	49,537,592	4,325,437	45,211,455
1839 to 5 January 1840	46,962,412	4,474,183	41,787,829
1849 to 5 January 1850	51,870,566	5,835,389	46,035,477
1859-60 to 31 March 1860	61,385,845	8,540,304	52,845,641
1869-70 to 31 March 1870	65,900,512	10,239,668	55,670,944
1879-80 to 31 March 1880	69,760,870	17,152,953	52,577,918
1889-90 to 31 March 1890	84,980,793	24,284,134	60,696,668
1899-1900 to 31 March 1900	117,888,500	39,158,000	78,200,500
1909-10 to 31 March 1910	} (mean)	58,565,500	96,561,500
1910-11 to 31 March 1911			
1913-14 to 31 March 1914	155,900,500	75,764,500	107,088,000
1914-15 to 31 March 1915	208,277,000	79,064,500	129,212,500
1915-16 to 31 March 1916	306,599,000	77,808,000	228,596,000†
1916-17 to 31 March 1917	526,233,500	76,597,500	449,636,000†

† See note on page 3.

PART IV.—POPULATION (continuing Table in Part IV. of Appendix to
Parliamentary Paper, No. 313 of 1894).

Census of 5th April							Great Britain	Ireland	United Kingdom	Ireland, Per Cent. of United Kingdom
1831	-	-	-	-	-	-	14,091,757	6,301,827	20,893,584	32
1831	-	-	-	-	-	-	16,261,183	7,767,401	24,028,584	32
1841	-	-	-	-	-	-	18,534,332	8,175,124	26,709,456	31
1851	-	-	-	-	-	-	20,816,351	6,559,585	27,365,736	24
1861	-	-	-	-	-	-	23,128,518	5,798,967	28,927,485	20
1871	-	-	-	-	-	-	26,072,284	5,412,877	31,484,661	17
1881	-	-	-	-	-	-	29,710,012	5,174,886	34,884,848	15
1891	-	-	-	-	-	-	33,028,172	4,704,750	37,732,922	12.5
1901	-	-	-	-	-	-	36,900,946	4,458,775	41,458,721	10.75
1911	-	-	-	-	-	-	40,831,396	4,390,219	45,221,615	9.71
Estimated Population at middle of Year										
1913	-	-	-	-	-	-	41,334,338	4,379,012	45,713,370	9.58
1914	-	-	-	-	-	-	41,707,851	4,381,398	46,089,249	9.51
1915	-	-	-	-	-	-	(Figures not available).			
1916	-	-	-	-	-	-	(Do.)	

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ISLE OF MAN.

ACCOUNT of REVENUE and EXPENDITURE in respect of the DUTIES of the CUSTOMS of the Isle of Man, and ACCOUNTS of the ACCUMULATED FUND, and of PASSENGER TAX and HARBOUR DUES, for the year ended 31st March 1917; together with the REPORT of the COMPTROLLER and AUDITOR GENERAL thereon.

Treasury Chambers, }
29 June 1917.

T. L. HEATH.

(Presented pursuant to Act 29 & 30 Vict. c. 23, s. 11.)

Ordered, by The House of Commons, to be Printed,
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